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- (i) Deposits for return periods beginning before January 1, 2000.
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 - (l) [Reserved]
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 - (n) [Reserved] For further guidance, see § 31.6302-0T, the entry for § 31.6302-1T(n).

§ 31.6302-1T Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992 (temporary).

- (a) through (b)(4)(ii) [Reserved]
- (b)(4)(i) In general.
- (ii) Adjustments.
- (c)(1) through (c)(4) [Reserved]
- (c)(5) Exception to the monthly and semi-weekly deposit rules for employers in the Employers' Annual Federal Tax Program (Form 944).
- (c)(6) Extension of time to deposit rule for employers in the Employers' Annual Federal Tax Program (Form 944) during the preceding year.
 - (d) *Examples 1 through 5* [Reserved]
 - Example 6.* Extension of time to deposit rule for employers in the Employers' Annual Federal Tax Program (Form 944) during the preceding year satisfied.
 - (e) through (f)(4)(ii) [Reserved]
 - (f)(4)(iii) De minimis deposit rule for employers currently in the Employers' Annual Federal Tax Program (Form 944).
 - (f)(5) *Examples 1 and 2* [Reserved]
 - Example 3.* De minimis deposit rule for employers currently in the Employers' Annual Federal Tax Program (Form 944) satisfied.
 - (g) through (n) [Reserved]

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§ 31.6302-2 Federal tax deposit rules for amounts withheld under the Railroad Retirement Tax Act (R.R.T.A.) attributable to payments made after December 31, 1992.

- (a) General rule.
- (b) Separate application of deposit rules.
- (c) Modification of Monthly rule determination.
 - (1) General rule.
 - (2) Exception.
 - (d) Wire-transfer exception.

§ 31.6302-3 Federal tax deposit rules for amounts withheld under the backup withholding requirements of Section 3406 for payments made after December 31, 1992.

- (a) General Rule.
- (b) Treatment of backup withholding amounts separately.
- (c) Example.

[T.D. 8436, 57 FR 44102, Sept. 24, 1992, as amended by T.D. 9239, 71 FR 14, Jan. 3, 2006; T.D. 9405, 73 FR 37379, July 1, 2008; T.D. 9440, 73 FR 79358, Dec. 29, 2008]

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This section lists the captions that appear in § 31.6302-1T.

§ 31.6302-1T Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992 (temporary).

- (a) through (b)(3) [Reserved] For further guidance, see § 31.6302-0, the entries for § 31.6302-1(a) through (b)(3).
- (4) Lookback period.
 - (i) In general.
 - (ii) Adjustments and claims for refund.
- (c)(1) through (c)(4) [Reserved] For further guidance, see § 31.6302-0, the entries for § 31.6302-1(c)(1) through (c)(4).
- (c)(5) Exception to the monthly and semi-weekly deposit rules for employers in the Employers' Annual Federal Tax Program (Form 944).
- (c)(6) Extension of time to deposit for employers in the Employers' Annual Federal Tax Program (Form 944) during the preceding year.
 - (d) *Examples 1 through 5* [Reserved] For further guidance, see § 31.6302-0, the entries for § 31.6302-1(d) *Examples 1 through 5*.
 - Example 6.* Extension of time to deposit for employers who filed Form 944 for the preceding year satisfied.
 - (e) through (f)(3) [Reserved] For further guidance, see § 31.6302-0, the entries for § 31.6302-1(e) through (f)(3).
 - (4) De minimis rule.
 - (i) De minimis deposit rules for quarterly and annual return periods beginning or after January 1, 2001.

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(ii) De minimis deposit rule for quarterly return periods beginning on or after January 1, 2010.

(iii) De minimis deposit rule for employers who file Form 944.

(f)(5) *Examples 1 and 2* [Reserved] For further guidance, see § 31.6302-0, the entries for § 31.6302-1(f)(5) *Examples 1 and 2*.

Example 3. De minimis deposit rule for employers who file Form 944 satisfied.

(g) [Reserved] For further guidance, see § 31.6302-0, the entry for § 31.6302-1(g).

(1) In general.

(g)(2) through (m) [Reserved] For further guidance, see § 31.6302-0, the entries for § 31.6302-1(g)(2) through (m).

(n) Effective/applicability dates.

[T.D. 9440, 73 FR 79358, Dec. 29, 2008; T.D. 9440, 74 FR 3421, Jan. 21, 2009]

§ 31.6302-1 Federal tax deposit rules for withheld income taxes and taxes under the Federal Insurance Contributions Act (FICA) attributable to payments made after December 31, 1992.

(a) *Introduction.* With respect to employment taxes attributable to payments made after December 31, 1992, an employer is either a monthly depositor or a semi-weekly depositor based on an annual determination. An employer must generally deposit employment taxes under one of two rules: the Monthly rule in paragraph (c)(1) of this section, or the Semi-Weekly rule in paragraph (c)(2) of this section. Various exceptions and safe harbors are provided. Paragraph (f) of this section provides certain safe harbors for employers who inadvertently fail to deposit the full amount of taxes. Paragraph (c)(3) of this section provides an overriding exception to the Monthly and Semi-Weekly rules where an employer has accumulated \$100,000 or more of employment taxes. Paragraph (e) of this section provides the definition of employment taxes.

(b) *Determination of status—(1) In general.* The determination of whether an employer is a monthly or semi-weekly depositor for a calendar year is based on an annual determination and generally depends upon the aggregate amount of employment taxes reported by the employer for the lookback period as defined in paragraph (b)(4) of this section.

(2) *Monthly depositor—(i) In general.* An employer is a monthly depositor for

the entire calendar year if the aggregate amount of employment taxes reported for the lookback period is \$50,000 or less.

(ii) *Special rule.* An employer ceases to be a monthly depositor on the first day after the employer is subject to the One-Day (\$100,000) rule in paragraph (c)(3) of this section. At that time, the employer immediately becomes a semi-weekly depositor for the remainder of the calendar year and for the following calendar year.

(3) *Semi-weekly depositor.* An employer is a semi-weekly depositor for the entire calendar year if the aggregate amount of employment taxes reported for the lookback period exceeds \$50,000.

(4) *Lookback period—(i) [Reserved].* For further guidance, see § 31.6302-1T(b)(4)(i).

(ii) [Reserved]. For further guidance, see § 31.6302-1T(b)(4)(ii).

(c) *Deposit rules—(1) Monthly rule.* An employer that is a monthly depositor must deposit employment taxes accumulated with respect to payments made during a calendar month in an authorized financial institution on or before the 15th day of the following month. If the 15th day of the following month is not a banking day, taxes will be treated as timely deposited if deposited on the first banking day thereafter in accordance with paragraph (c)(4) of this section.

(2) *Semi-Weekly rule—(i) In general.* An employer that is a semi-weekly depositor for a calendar year must deposit its employment taxes in an authorized financial institution on or before the dates set forth below:

Payment dates/semi-weekly periods	Deposit date
Wednesday, Thursday and/or Friday.	On or before the following Wednesday.
Saturday, Sunday, Monday and/or Tuesday.	On or before the following Friday.

(ii) *Semi-weekly period spanning two return periods.* A special rule is provided in the case of a return period (quarterly or annual) that ends during a semi-weekly period. In this case, an employer must complete the Federal Tax Deposit (FTD) coupon in a manner which designates the proper return period for which the deposit relates (the return period in which the payment is